

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

IN RE:	)	
	)	Bankruptcy No. 17-70096-JAD
HOWARD E. WEIGHTMAN	)	
and LOIS E. WEIGHTMAN	)	
	)	Chapter 13
Debtors.	)	
_____	)	Hearing date: 9/19/2017 @ 10:00 am
	)	
HOWARD E. WEIGHTMAN	)	
and LOIS E. WEIGHTMAN	)	Related to Doc. 48, 54 & 55
	)	
Movant,	)	
	)	
v.	)	
	)	
COMMONWEALTH OF PENNSYLVANIA)	)	
DEPARTMENT OF REVENUE	)	
Respondent.	)	
	)	
RONDA J. WINNECOUR, ESQ.	)	
CHAPTER 13 TRUSTEE	)	
Additional Respondent	)	

**UNITED STATES' RESPONSE TO DEBTORS' MOTION TO RECONSIDER  
DISMISSAL OF CASE**

The United States of America, on behalf of the Internal Revenue Service, by its attorneys, Soo C. Song, Acting United States Attorney for the Western District of Pennsylvania, and Jill Locnikar, Assistant United States Attorney, files this response to Debtors' Motion to Reconsider Dismissal of Case stating as follows:

1. The Internal Revenue Service (the "IRS") is a creditor in the above captioned bankruptcy matter having filed a proof of claim against Howard E. Weightman and Lois E. Weightman ("Debtors") in the amount of \$23,008.71, which is entirely an unsecured priority claim (the "IRS Claim").

2. On March 27, 2017, Debtors filed their chapter 13 Plan. Dkt. # 22.
3. On April 13, 2017, the Pennsylvania Department of Revenue filed an Objection to Confirmation of Debtors' Chapter 13 Plan. Dkt. # 27.
4. On April 27, 2017, Debtors and the Department of Revenue entered into a Stipulation, which this Court approved on April 28, 2017.
5. On June 26, 2017, the United States filed an objection to the confirmation of Debtors' plan stating, among other things, that Debtors had not filed their 2013, 2014, 2015 and 2016 Form 1040 tax returns. Since the filing of the objection, Debtors' 2015 federal tax return has been received and has been posted, and the 2014 return was received on September 8, 2017 but has not been posted yet. As of the date of this filing, Debtors still have not filed their 2013 and 2016 Form 1040 tax returns.
6. Pursuant to section 1308 of the Code, Debtors were required to file tax returns for all taxable periods ending during the 4-year period preceding the Petition Date. *See* 11 U.S.C. § 1308.
7. On July 24, 2017, the Pennsylvania Department of Revenue filed a Notice Regarding Non-Compliance of the Stipulation Order, which was entered at Docket No. 31.
8. As a result of the Pennsylvania Department of Revenue filing the Non-Compliance document, the Court entered an Order on July 6, 2017 dismissing the case *with prejudice*.
9. Nonetheless, on August 9, 2017, Debtors filed a Motion to Reconsider Dismissal of the Case. Dkt. # 54.<sup>1</sup>
10. The United States avers that Debtors still have unfiled federal tax returns and, therefore, object to this motion for reconsideration of dismissal. If the Court decides to reconsider

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<sup>1</sup> Federal Rule of Bankruptcy Procedure 7052 requires that a motion for reconsideration be filed no later than 14 days after entry of judgment.

dismissal, the United States requests that Debtors be required to file all outstanding tax returns within fourteen (14) days of any order granting reconsideration.

WHEREFORE, the United States, on behalf of the Internal Revenue Service, respectfully requests that this Honorable Court deny Debtor's Motion to Reconsider Dismissal of Case.

Respectfully submitted:

SOO C. SONG  
Acting United States Attorney

Dated: 9/12/2017

BY: /s/ Jill Locnikar  
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RONDA J. WINNECOUR, ESQ.	)	
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**CERTIFICATE OF SERVICE**

I certify that a true and correct copy of the United States' Response to Debtors' Motion to Reconsider Dismissal of Case was served on the following by first-class mail or electronic means on September 12, 2017.

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